

BCS-W

ANNUAL REPORT

OF

Idaho Public Utilities Commission
Office of the Secretary
RECEIVED

MAY 26 2020

Boise, Idaho

Bar Circle "S" Water Co.

NAME

1990 W. Boekel Road
Rathdrum, Idaho 83858

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2019

**ANNUAL REPORT FOR WATER UTILITIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING 10/1/2019**

COMPANY INFORMATION

1 Give full name of utility Bar Circle "S" Water Co
 2 Date of Organization Dec-07
 3 Organized under the laws of the state of Idaho
 4 Address of Principal Office (number & street) 1990 W Boekel Rd
 5 P.O. Box (if applicable) _____
 6 City Rathdrum
 7 State Idaho
 8 Zip Code 83858
 9 Organization (proprietor, partnership, corp.) Proprietor
 10 Towns, Counties served Kootenai County

 11 Are there any affiliated companies? Yes

If yes, attach a list with names, addresses & descriptions. Explain any services provided to the utility.

12 Contact Information	Name	Phone No.
President (Owner)	Robert N Turnipseed	208-665-9200
Vice President	Robert N Turnipseed	208-665-9200
Secretary	Clara Turnipseed	208-665-9200
General Manager	Robert N Turnipseed	208-665-9200
Complaints or Billing	Clara Turnipseed	208-665-9200
Engineering		
Emergency Service	Robert C Turnipseed	208-661-1560
Accounting	Christy Turnipseed	208-665-9200

13 Were any water systems acquired during the year or any additions/deletions made to the service area during the year? No

If yes, attach a list with names, addresses & descriptions. Explain any services provided to the utility.

14 Where are the Company's books and records kept?
 Street Address 1990 W Boekel Rd
 City Rathdrum
 State Idaho
 Zip 83858

NAME: Bar Circle "S" Water Co

COMPANY INFORMATION (Cont.)

For the Year Ended 10/1/2019

15 Is the system operated or maintained under a service contract? Yes

16 **If yes:** With whom is the contract? United Crown Pump and Drilling

When does the contract expire? Yearly basis

What services and rates are included? Quarterly Maint on booster and well system \$150 quarterly

17 Is water purchased for resale through the system? No

18 **If yes:** Name of Organization _____

Name of owner or operator _____

Mailing Address _____

City _____

State _____

Zip _____

Gallons/CCF | \$Amount

Water Purchased

19 Has any system(s) been disapproved by the Idaho Division of Environmental Quality? No

If yes, attach full explanation

20 Has the Idaho Division of Environmental Quality recommended any improvements? No

If yes, attach full explanation

21 Number of Complaints received during year concerning:

Quality of Service 0

High Bills 0

Disconnection 0

22 Number of Customers involuntarily disconnected 0

23 Date customers last received a copy of the Summary of Rules required by IDAPA 31.21.01.701? Upon connection

Attach a copy of the Summary

24 Did significant additions or retirements from the Plant Accounts occur during the year? No

If yes, attach full explanation and an updated system map

NAME: Bar Circle "S" Water Co

REVENUE & EXPENSE DETAIL

For the Year Ended 10/1/2019

ACCT #	DESCRIPTION		
<u>400 REVENUES</u>			
1	460	Unmetered Water Revenue	
2	461.1	Metered Sales - Residential	<u>144,585.00</u>
3	461.2	Metered Sales - Commercial, Industrial	<u>-</u>
4	462	Fire Protection Revenue	
5	464	Other Water Sales Revenue	<u>0</u>
6	465	Irrigation Sales Revenue	
7	466	Sales for Resale	
8	400	Total Revenue (Add Lines 1 - 7) (also enter result on Page 4, line 1)	<u>144,585.00</u>
9	* DEQ Fees Billed separately to customers		Booked to Acct # <u> </u>
10	** Hookup or Connection Fees Collected	<u>400.00</u>	Booked to Acct # <u>461</u>
11	***Commission Approved Surcharges Collected		Booked to Acct # <u> </u>
<u>401 OPERATING EXPENSES</u>			
12	601.1-6	Labor - Operation & Maintenance	<u>11,243.55</u>
13	601.7	Labor - Customer Accounts	
14	601.8	Labor - Administrative & General	<u>6,425.00</u>
15	603	Salaries, Officers & Directors	<u>1,500.00</u>
16	604	Employee Pensions & Benefits	
17	610	Purchased Water	
18	615-16	Purchased Power & Fuel for Power	<u>22,544.00</u>
19	618	Chemicals	
20	620.1-6	Materials & Supplies - Operation & Maint.	<u>16,994.54</u>
21	620.7-8	Materials & Supplies - Administrative & General	<u>7,687.75</u>
22	631-34	Contract Services - Professional	<u>14,412.00</u>
23	635	Contract Services - Water Testing	<u>1,730.00</u>
24	636	Contract Services - Other	
25	641-42	Rentals - Property & Equipment	<u>4,500.00</u>
26	650	Transportation Expense	<u>100.00</u>
27	656-59	Insurance	<u>4,785.00</u>
28	660	Advertising	
29	666	Rate Case Expense (Amortization)	
30	667	Regulatory Comm. Exp. (Other except taxes)	
31	670	Bad Debt Expense	
32	675	Miscellaneous	<u>2,500.00</u>
33	Total Operating Expenses (Add lines 12 - 32, also enter on Pg 4, line 2)		<u>94,421.84</u>

Name: Bar Circle "S" Water Co

INCOME STATEMENT

For Year Ended 10/1/2019

ACCT #	DESCRIPTION		
1	Revenue (From Page 3, line 8)		<u>144,585.00</u>
2	Operating Expenses (From Page 3, line 33)	<u>94,421.84</u>	
3	403 Depreciation Expense	<u>10,867.80</u>	
4	406 Amortization, Utility Plant Aquisition Adj.		
5	407 Amortization Exp. - Other		
6	408.10 Regulatory Fees (PUC)	<u>444.00</u>	
7	408.11 Property Taxes	<u>-</u>	
8	408.12 Payroll Taxes		
9A	408.13 Other Taxes (list) DEQ Fees	<u>735.00</u>	
9B			
9C			
9D			
10	409.10 Federal Income Taxes		
11	409.11 State Income Taxes		
12	410.10 Provision for Deferred Income Tax - Federal		
13	410.11 Provision for Deferred Income Tax - State		
14	411 Provision for Deferred Utility Income Tax Credits		
15	412 Investment Tax Credits - Utility		
16	Total Expenses from operations before interest (add lines 2-15)	<u>106,468.64</u>	
17	413 Income From Utility Plant Leased to Others		
18	414 Gains (Losses) From Disposition of Utility Plant		
19	Net Operating Income (Add lines 1, 17 & 18 less line 16)		<u>38,116.36</u>
20	415 Revenues, Merchandizing Jobbing and Contract Work		
21	416 Expenses, Merchandizing, Jobbing & Contracts		
22	419 Interest & Dividend Income		<u>27</u>
23	420 Allowance for Funds used During Construction		
24	421 Miscellaneous Non-Utility Income		
25	426 Miscellaneous Non-Utility Expense		
26	408.20 Other Taxes, Non-Utility Operations		
27	409-20 Income Taxes, Non-Utility Operations		
28	Net Non-Utility Income (Add lines 20,22,23 & 24 less lines 21,25,26, & 27)		<u>27</u>
29	Gross Income (add lines 19 & 28)		<u>38,143.36</u>
30	427.3 Interest Exp. on Long-Term Debt		<u>0</u>
31	427.5 Other Interest Charges		<u>0</u>
32	NET INCOME (Line 29 less lines 30 & 31) (Also Enter on Pg 9, Line 2)		<u><u>38,143.36</u></u>

Name: Bar Circle "S" Water Co

ACCOUNT 101 PLANT IN SERVICE DETAIL
For Year Ended 10/1/2019

SUB ACCT #	DESCRIPTION	Balance Beginning of Year	Added During Year	Removed During Year	Balance End of Year
1 301	Organization	-			-
2 302	Franchises and Consents	-			-
3 303	Land & Land Rights	2,250.00			2,250.00
4 304	Structures and Improvements	62,334.10	-		62,334.10
5 305	Collecting & Impounding Reservoirs	-			-
6 306	Lake, River & Other Intakes	-			-
7 307	Wells	66,470.65	-		66,470.65
8 308	Infiltration Galleries & Tunnels	-			-
9 309	Supply Mains	-			-
10 310	Power Generation Equipment	26,693.03			26,693.03
11 311	Power Pumping Equipment	52,075.23			52,075.23
12 320	Purification Systems	-			-
13 330	Distribution Reservoirs & Standpipes	39,266.67			39,266.67
14 331	Trans. & Distrib. Mains & Accessories	128,197.42			128,197.42
15 333	Services	-			-
16 334	Meters and Meter Installations	9,453.02			9,453.02
17 335	Hydrants	-			-
18 336	Backflow Prevention Devices	-			-
19 339	Other Plant & Misc. Equipment	-			-
20 340	Office Furniture and Equipment	-			-
21 341	Transportation Equipment	-			-
22 342	Stores Equipment	-			-
23 343	Tools, Shop and Garage Equipment	-			-
24 344	Laboratory Equipment	-			-
25 345	Power Operated Equipment	15,099.76			15,099.76
26 346	Communications Equipment	-			-
27 347	Miscellaneous Equipment	7,061.66			7,061.66
28 348	Other Tangible Property				
29	TOTAL PLANT IN SERVICE	408,901.54	-	-	408,901.54

(Add lines 1 - 28)

Enter beginning & end of year totals on Pg 7, Line 1

Name: Bar Circle "S" Water Co

ACCUMULATED DEPRECIATION ACCOUNT 108.1 DETAIL

For Year Ended 10/1/2019

SUB ACCT #	DESCRIPTION	Depreciation Rate %	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1 304	Structures and Improvements	7%	48,408.52	51,680.52	3,272.00
2 305	Collecting & Impounding Reservoirs				
3 306	Lake, River & Other Intakes				
4 307	Wells	3%	29,082.89	30,577.89	1,495.00
5 308	Infiltration Galleries & Tunnels				
6 309	Supply Mains				
7 310	Power Generation Equipment	7%	7,935.87	9,337.87	1,402.00
8 311	Power Pumping Equipment	7%	52,075.23	52,075.23	-
9 320	Purification Systems				
10 330	Distribution Reservoirs & Standpipes	3%	29,388.86	30,566.86	1,178.00
11 331	Trans. & Distrib. Mains & Accessories	3%	50,734.26	53,618.26	2,884.00
12 333	Services			-	
13 334	Meters and Meter Installations		236.33	236.33	
14 335	Hydrants			-	
15 336	Backflow Prevention Devices			-	
16 339	Other Plant & Misc. Equipment			-	
17 340	Office Furniture and Equipment			-	
18 341	Transportation Equipment			-	
19 342	Stores Equipment			-	
20 343	Tools, Shop and Garage Equipment			-	
21 344	Laboratory Equipment			-	
22 345	Power Operated Equipment	7%	15,099.76	15,099.76	
23 346	Communications Equipment			-	
24 347	Miscellaneous Equipment	14%	6,424.86	7,061.66	636.80
25 348	Other Tangible Property				
26	TOTALS (Add Lines 1 - 25)		239,386.58	250,254.38	10,867.80

Enter beginning & end of year totals on Pg 7, Line 7

Name: Bar Circle "S" Water Co

BALANCE SHEET

For Year Ended 10/1/2019

ASSETS		Balance	Balance	Increase
ACCT #	DESCRIPTION	Beginning of Year	End of Year	or (Decrease)
1 101	Utility Plant in Service (From Pg 5, Line 29)	408,901.54	408,901.54	-
2 102	Utility Plant Leased to Others			
3 103	Plant Held for Future Use			
4 105	Construction Work in Progress			
5 114	Utility Plant Aquisition Adjustment			
6	Subtotal (Add Lines 1 - 5)	408,901.54	408,901.54	-
7 108.1	Accumulated Depreciation (From Pg 6, Line 26)	239,386.58	250,254.38	10,867.80
8 108.2	Accum. Depr. - Utility Plant Lease to Others			
9 108.3	Accum. Depr. - Property Held for Future Use			
10 110.1	Accum. Amort. - Utility Plant in Service			
11 110.2	Accum. Amort. - Utility Plant Lease to Others			
12 115	Accumulated Amortization - Aquisition Adj.			
13	Net Utility Plant (Line 6 less lines 7 - 12)	169,514.96	158,647.16	(10,867.80)
14 123	Investment in Subsidiaries			
15 125	Other Investments			
16	Total Investments (Add lines 14 & 15)			
17 131	Cash	100,565.51	38,156.34	(62,409.17)
18 135	Short Term Investments	-	-	-
19 141	Accts/Notes Receivable - Customers	2,717.50	17,239.25	
20 142	Other Receivables			
21 145	Receivables from Associated Companies			
22 151	Materials & Supplies Inventory			
23 162	Prepaid Expenses			
24 173	Unbilled (Accrued) Utility Revenue			
25 143	Provision for Uncollectable Accounts			
26	Total Current (Add lines 17 -24 less line 25)	103,283.01	55,395.59	(47,887.42)
27 181	Unamortized Debt Discount & Expense			
28 183	Preliminary Survey & Investigation Charges			
29 184	Deferred Rate Case Expenses	9,036.39	9,036.39	-
30 186	Other Deferred Charges			
31	Total Assets (Add lines 13, 16 & 26 - 30)	281,834.36	223,079.14	(58,755.22)

Name: Bar Circle "S" Water Co

BALANCE SHEET

For Year Ended 10/1/2019

LIABILITIES & CAPITAL			Balance	Balance	Increase
ACCT #	DESCRIPTION		Beginning of Year	End of Year	or (Decrease)
1	201-3 Common Stock		100.00	100.00	-
2	204-6 Preferred Stock				
3	207-13 Miscellaneous Capital Accounts				
4	214 Appropriated Retained Earnings				
5	215 Unappropriated Retained Earnings		116,485.80	(26,044.50)	(142,530.30)
6	216 Reacquired Capital Stock				
7	218 Proprietary Capital		234,713.50	234,713.50	-
8	Total Equity Capital (Add Lines 1-5+7 less line 6)		351,299.30	208,769.00	(142,530.30)
9	221-2 Bonds				
10	223 Advances from Associated Companies				
11	224 Other Long - Term Debt				
12	231 Accounts Payable		5,231.45	14,310.42	9,078.97
13	232 Notes Payable				
14	233 Accounts Payable - Associated Companies				
15	235 Customer Deposits (Refundable)				
16	236.11 Accrued Other Taxes Payable				
17	236.12 Accrued Income Taxes Payable		-	-	-
18	236.2 Accrued Taxes - Non-Utility				
19	237-40 Accrued Debt, Interest & Dividends Payable				
20	241 Misc. Current & Accrued Liabilities				
21	251 Unamortized Debt Premium				
22	252 Advances for Construction				
23	253 Other Deferred Liabilities				
24	255.1 Accumulated Investment Tax Credits - Utility				
25	255.2 Accum. Investment Tax Credits - Non-Utility				
26	261-5 Operating Reserves				
27	271 Contributions in Aid of Construction				
28	272 Accum. Amort. of Contrib. in Aid of Const. **				
29	281-3 Accumulated Deferred Income Taxes				
30	Total Liabilities (Add lines 9 - 29)		5,231.45	14,310.42	9,078.97
31	TOTAL LIAB & CAPITAL (Add lines 8 & 30)		356,530.75	223,079.42	(133,451.33)

** Only if Commission Approved

Name: Bar Circle "S" Water Co

STATEMENT OF RETAINED EARNINGS

For Year Ended 10/1/2019

1	Retained Earnings Balance @ Beginning of Year	<u>41,789.40</u>
2	Amount Added from Current Year Income (From Pg 4, Line 32)	<u>38,143.36</u>
3	Other Credits to Account	<u> </u>
4	Dividends Paid or Appropriated	<u> </u>
5	Other Distributions of Retained Earnings	<u>105977.26</u>
6	Retained Earnings Balance @ End of Year	<u><u>(26,044.50)</u></u>

CAPITAL STOCK DETAIL

7	Description (Class, Par Value etc.)	No. Shares Authorized	No. Shares Outstanding	Dividends Paid
	Common	100	100	

DETAIL OF LONG-TERM DEBT

8	Description	Interest Rate	Year-end Balance	Interest Paid	Interest Accrued

Name: Bar Circle "S" Water Co

SYSTEM ENGINEERING DATA

For Year Ended 10/1/2019

1 Provide an updated system map if significant changes have been made to the system during the year.

2 Water Supply:

Pump Designation or location	Rated Capacity (gpm)	Type of Treatment: (None, Chlorine Fluoride Filter etc.)	Annual Production (000's Gal.)	Water Supply Source (Well, Spring, Surface Wtr)
KC Circle "S" Trail	485	None	Not Metered	Well
KC Garwood Rd	36	None	Not Metered	Well

3 System Storage:

Storage Designation or Location	Total Capacity 000's Gal.	Usable Capacity 000's Gal.	Type of Reservoir (Elevated, Pressurized, Boosted)	Construction (Wood, Steel Concrete)
Garwood Reservoir	185	120	elevated/boosted	Concrete)

(Duplicate form and attach if necessary. Asterisk facilities added this year.)

Name: Bar Circle "S" Water Co

**SYSTEM ENGINEERING DATA
(continued)**

For Year Ended 10/1/2019

4 Pump information for ALL system pumps, including wells and boosters.

Designation or Location & Type of Pump**	Horse Power	Rated Capacity (gpm)	Discharge Pressure (psi)	Energy Used This Year
KC Garwood Peerless Fire Pump	150	2300	20	Unknown
KC Garwood Jacussi Well Pump	5	36	5	Unknown
KC Garwood Booster Pump	10	225	60	Unknown
KC Garwood Booster Pump	10	225	60	Unknown
KC Garwood Booster Pump	10	225	60	Unknown
KC Garwood Booster Pump	10	225	60	Unknown
KC Circle "S" Trail Well Pump	60	485	55	Unknown

Note: Well pumps pump to reservoir. System pressure from booster pumps out of reservoir.

Energy use of pumps not separately metered. Use includes lights, heat, controls etc through 1 meter.

**** Submit pump curves unless previously provided or unavailable. Asterisk facilities added this year.**

Attach additional sheets if inadequate space is available on this page.

5 If Wells are metered:

What was the total amount pumped this year? 90,064,500
 What was the total amount pumped during peak month? 18,936,400
 What was the total amount pumped on the peak day? 610,852

6 If customers are metered, what was the total amount sold in peak month? 17,007,830

7 Was your system designed to supply fire flows? yes
If Yes: What is current system rating? 1700gpm

8 How many times were meters read this year? 5
 During which months? 5/1-10/1/19

9 How many additional customers could be served with no system improvements
 except a service line and meter? 32
 How many of those potential additions are vacant lots? 32

10 Are backbone plant additions anticipated during the coming year? No
If Yes, attach an explanation of projects and anticipated costs!

11 In what year do you anticipate that the system capacity (supply, storage or distribution)
 will have to be expanded? 2019

Name: Bar Circle "S" Water Co

**SYSTEM ENGINEERING DATA
(continued)**

For Year Ended 10/1/2019

FEET OF MAINS

1	Pipe Size	In Use Beginning Of Year	Installed During Year	Abandoned During Year	In Use End of Year
	10"	12,441			12,441
	8"	20,312			20,312
	6"	20,384			20,384
	4"	360			360

CUSTOMER STATISTICS

	<u>Number of Customers</u>		<u>Thousands of Gallons Sold</u>	
	This Year	Last Year	This Year	Last Year
2 Metered:				
2A Residential	218			218
2B Commercial	1			1
2C Industrial				
3 Flat Rate:				
3A Residential				
3B Commercial				
3C Industrial				
4 Private Fire Protection	49			49
5 Public Fire Protection				
6 Street Sprinkling				
7 Municipal, Other				
8 Other Water Utilities				
TOTALS (Add lines 2 through 8)				

CERTIFICATE

State of Idaho)
) ss
County of Kootenai)

WE, the undersigned Robert N. Turnipseed
and Clara B. Turnipseed
of the Bar Circle S Water

utility, on our oath do severally say that the foregoing report has been prepared under our direction, from the original books, papers and records of said utility; that we have carefully examined same, and declare the same to be a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

Robert N. Turnipseed
(Chief Officer)

Clara B. Turnipseed
(Officer in Charge of Accounts)

Subscribed and Sworn to Before Me

this 21 day of May, 2020

Christy Turnipseed
NOTARY PUBLIC



My Commission Expires 10-12-23

gdk/excel/jnelson/anulrpts/wtrannualrpt